



## Economic Citizenship: Debates on Gender and Tax Legislation in Denmark, 1903-83

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# **Economic Citizenship: Debates on Gender and Tax Legislation in Denmark, 1903-83**

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Paper from

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## **Preface**

The following paper was delivered to the workshop on "Justice, Gender, and the Income Tax" at the Social Science History Conference, Berlin, 24 -27 March 2004.

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December 2004

**Anna-Birte Ravn**

## **Economic Citizenship: Debates on Gender and Tax Legislation in Denmark, 1903-83**

In her book, "In Pursuit of Equity: Women, Men, and the Quest for Economic Citizenship in 20th-Century America", Alice Kessler-Harris comments on American women's organizations' discussions and claims for women's rights in the post-war period that "none of them [i.e. women's advocates] could point to a way to accommodating difference without sacrificing equality" (Kessler-Harris 2001: 218). As a contrast to the United States, Kessler-Harris looks to Sweden, where debates in the 1960s shifted from women's rights to the contexts within which men and women functioned. By ultimately creating a series of universal entitlements (public child care, parental leaves etc.) and adopting policies (like the individual income tax) that required each individual to maximize his or her contributions to family life through paid work, according to Kessler-Harris, gender equality policies in Sweden not only accommodated women's waged work, but helped men and women to construct more satisfying family lives as well (Kessler-Harris 2001: 209)

This picture of Swedish, and more generally Scandinavian, debates on gender equality as context-bound and able to include 'real' social problems of inequality and of the ensuing Scandinavian welfare states as positive models of gender equality is supported not only by dominant comparative welfare state research (Esping-Andersen 1999), but also by recent analyses of Scandinavian women's movements which conclude that the equality-versus-difference dichotomy did not pertain to 'real' historic women in Sweden, Norway and Denmark, that these women were often capable of grounding their claims for equality on difference and still be successful (Melby 1991, Ravn 1995, Dahlerup 2001, 2003).

On the other hand, the Swedish historian, Yvonne Hirdman, showed that a historically changing gender system (in Swedish: *genussystem*) of segregation and hierarchy was and still is a marked feature of Swedish society (Hirdman 1988, 1990). The Danish labour market, like the Swedish, is extremely gender segregated, vertically as well as horizontally, equal pay was not achieved etc.

I tend to agree with both approaches. Kessler-Harris' point as I understand it, however, is that in certain historical contexts difference was so deeply entrenched in material as well as ideological structures that not even women engaged in the fight for women's equality could imagine a way to accommodate this claim. The logically false dichotomy did work in practice. In the face of an overwhelming common understanding that men who had fought to defend the 'free world' should be given back 'their' jobs, their own interests vested in state protective labour legislation, American women's advocates became prisoners of their culture, of a "gendered imagination" (Kessler-Harris 2001: 5-6) which trapped their minds.

Comparing gender politics in Norway and Sweden in the 20th century, the Norwegian historian Gro Hageman concludes that so far, "no industrialised democracy has been able to escape the dilemmas attached to the status of married women. ... Seemingly, the predominant political discourse has not been able to contain both social and civil citizenship for women at the same time" (Hageman 2002: 427). Hageman does not use the concept of "economic citizenship", but her analysis can be seen as a very good argument for doing so. "Economic citizenship" as developed by Kessler-Harris combines the civil right to work with the social right to economic security (a real income) which Kessler-Harris sees as a precondition for preserving the self-respect and making possible full participation in the polity of every woman and man (Kessler-Harris 2003). The concept may include the double vision of women's movements during the last 150 years to have both equal rights and recognition of difference. But whereas Hageman and Kessler-Harris agrees on this vision, they tend to value possibilities and barriers differently. Hageman calls for protest against the primacy of the market, while Kessler-Harris seems to be more pragmatic and - I am afraid - more realistic in acknowledging the enormous power of historical and present day local, national and global market forces to shape the lives and imaginations of women and men.



The general conclusions of Kessler-Harris' pathbreaking analysis of American social policies related to waged work in the 20th century - that social rights predicated on differential male and female relationships to economic civil rights left gendered distinctions intact, that they were far more effective in challenging class inequality than issues of gender and racial exclusion and in fact created class differences between women (Kessler-Harris 2003: 166) - might hold some truth also in a Danish context.

In the following, I will try to question the conclusion that Scandinavian women in the 20th century were not caught in the false dichotomy of equality-versus-difference. In fact, I think that even the most ardent women's advocates were. My case is debates over taxation of married women in Denmark in the period 1903 to 1983, and I will focus on the Danish Women's Society (Dansk Kvindesamfund, DK - the so-called 'bourgeois' women's movement, established in 1871), women trade unionists and the main political parties of the 20th century as they expressed their policies in parliamentary debates and as members of official commissions. To conclude, I will make a few remarks about comparative welfare state research and interpretations and present some afterthoughts concerning economic citizenship, gender, class and ethnicity in Denmark. But first, a brief introduction to the Danish gendered tax system and the political and social culture that fostered it as well as the way both were changed during the 20th century.

### **State income tax legislation in Denmark, 1903-83**

Danish women were given the vote in local political elections in 1908. This enfranchisement is described in contemporary and later literature as "communal", whereas women's right to vote in national elections, achieved in 1915, is characterized as "political" (Bach 2003). The "political" vote was gender neutral (on certain preconditions universal), but the "communal" was contingent on the ability to pay taxes, and until 1966 married women's right to vote in local elections and to be elected to local councils was dependent not on their own, but on their husbands' paying of local taxes (Pedersen 1966: 15-16). In Danish legislation before 1970 on local taxation, as distinct from state taxation, legislators did not even bother to mention that married women were not taxable subjects; the le-

gal interpretation of the "Everybody" in the main paragraph of the laws was perfectly clear: "Everybody" did not include married women (Pedersen 1966: 14).

In regard to tax legislation, married women became full citizens in Denmark only in 1982. From its inception in 1903 modern Danish tax legislation was gendered in several ways. The unit of taxation was the household or family, not the individual wife or husband. In the following I will describe the development of the main element of this legislation, focusing on state income tax laws.

First, the original state income tax law of 1903 (Lov af 15. Maj 1903) rested on the premise of the husband as head of the household who was jointly taxed with his wife and dependent children. Separate taxation of spouses - and of children - was introduced in Danish income tax legislation in the late 1960s and came into force in 1970 as part of the Pay-As-You-Earn system (Lov af 31. marts 1967), but formal equality was not achieved until 1982, when a law on fiscal equality between spouses, coming into effect in 1983, made individualisation pertain also to tax on capital (Lov af 26. maj 1982).

Secondly, the 1903 law gave the husband a deduction in income before tax for every child under 15 years. Changes in 1950 confined tax relief for children to lower income families; deductions were to be made in taxes, and in case the amount exceeded taxes, child allowances would be paid in cash to the father. In 1967, coming into effect in 1970, child allowances were detached from the tax system and included in social legislation; they were made universal for children under 18 years and paid to the mother (Nielsen 1996).

Thirdly, the second Danish income tax law of 1912 (Lov af 8. Juni 1912) introduced a tax relief in the household income before tax for independently employed wives; this so-called "wife deduction", granted to the husband, was meant to compensate for increased household expenses resulting from the employment of married women outside the household. The amount was set at a low maximum and could not exceed half of the husband's regular deductions. As part of the reform introducing separate taxation in the late 1960s the "wife deduction" was first abolished



(1967), but then reintroduced (Lov af 31. maj 1968) for married women's income beneath the flat-rate limit.

Finally, while the tax laws of 1903 and 1912 treated providers and non-providers alike, a distinction was introduced in the 1922 tax law (Lov af 10. April 1922), which defined the prototype of the provider as the married man who was jointly taxed with his wife. From 1922 to 1956 providers would get larger deductions in income before tax; 1956-70 they would be taxed according to a more easy scale (Lov af 28. marts 1956). The marital tax relief was reintroduced in a new form in 1970, when the Pay-As-You-Earn system gave the married couple a double personal allowance no matter whether both or only one spouse earned an income (i.e. a kind of housewife bonus). Moreover, the personal allowance (as well as debts/deficits) was made transferable between spouses. This system was preserved in the 1982 law on fiscal equality between spouses.

For the married couple the economic consequences of the Danish tax system were ambiguous and changing over time. For married women, however, joint taxation of spouses and marital tax relief (housewife bonus) mostly functioned as disincentives of independent employment. On the other hand, the so-called "wife deduction" was meant, if not to encourage, then at least to make easier such employment. The ideal of the full-time housewife and mother lurks in the background, however, and the chronological order of the different gendered elements of Danish tax legislation suggests that this ideal came up during the first two decades of the 20th century.

Joint taxation of spouses including deductions in household income for children and independently working wives may be interpreted as part of the old system of formal gender inequality. The distinction between married men as providers and married women as non-providers - or rather provided for - is a new phenomenon, however, which goes hand in hand with formal gender equality. In the Danish case, the distinction was introduced exactly at the time of three major victories for gender equality: One was the Constitution of 1915 which gave women the vote; the other was the 1919 Civil Servants Act which sustained the principle of equal pay irrespective of gender, and the third was the 1925 Marriage Act which formally equalised spouses and stated the mutual obligation of

husband and wife to provide for the family. At the same time, the law of 1919 gave the first example in Danish legislation of the provider/non-provider distinction. The tax law of 1922 continued this new trend, and it is interesting that in direct contradiction to the coming marriage law the husband was defined as the provider irrespective of whether there were children in the family or not.<sup>1</sup> So, the ideal of the full-time housewife and mother dependent on a male breadwinner is a modern phenomenon, competing in Danish tax legislation and discourse of the 20th century with older elements of gender inequality as well as new visions of gender equality.

### **Debates on gender and income tax legislation, 1913-83**

The new income tax law of 1903 was challenged from a gender perspective by the Danish Women's Society (DK) on its annual national meeting in 1913. Sixty years later, in the report of the government Committee on the Taxation of Spouses of 1963, the DK was joined by female trade unionists, but women's advocates were still in minority. Even so, the law was changed in 1967.

But how did the opponents of the gendered tax system argue their case? And how was the system defended by the vast majority of political agents in Parliament, parliamentary and government committees? Did political discourses on gender and taxation radically change during the 20th century, or are they better characterised by continuity? First, however, a brief introduction to Danish political culture of the 20th century.

The term "Social Democratic Regime" used in comparative welfare state literature to characterize Scandinavian welfare states could be misleading in the Danish case. During the major part of the 20th century politics in

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<sup>1</sup> According to family and social assistance legislation both husband and wife were obliged to provide for the family, but - besides in tax legislation - the concept of the husband as provider was transferred into social legislation related to labour market participation. In the late 1960s married women engaged in waged work still received smaller sickness and unemployment benefits than married men, and even if public pension legislation was formally gender neutral, in legal practice widowers seldom received economic compensation for loss of their wives. In the pension system of civil servants as well as in different private and collective pension schemes surviving husbands and children were entitled to much less than surviving wives and children, because survivors benefits were income graduated, but in spite of the fact that women's and men's contributions to these pension schemes were the same (Pedersen 1966: 118-21).



Denmark relied on political alliances and compromises between four political parties, the so-called "four-party system", reflecting social contradictions not only between labour and capital, but also between rural and urban interests. Except for a couple of years just after the turn of the century, no political party gained absolute majority in Danish Parliament (Folketinget)<sup>2</sup> in the 20th century. Established around 1870 and taking over government power from the Right (Højre) in 1901, the Liberal Party (Venstre), representing middle class farmers, left its decisive stamp on political decisions far beyond its numerical constituency at least until the Second World War. The Social-Democratic Party, founded in 1871, formed its first government in 1924-26 and since 1929 held government power in the larger part of the period, often in coalition with the Social-Liberal Party (Det Radikale Venstre), which represented small farmers and urban intellectuals. Liberal governments kept coming back for shorter periods, however, whereas the Conservatives, reconstituted from the old Right in 1915 to represent not only big farming and capital interests, but also large parts of the urban middle classes, took over government power in coalition with the Liberals for ten years after 1982. Almost every major reform in the development of the Danish welfare state was a compromise between these four parties, and until 1973 parties to the Left or the Right of them, like the Danish Communist Party, only played minor roles in specific contexts.

In 1973, however, the political landscape changed fundamentally. The so-called "landslide election" of that year sent representatives of ten parties into Parliament. Among them were three new parties, one of which, the Progressive Party, founded on a tax refusal movement, became the second largest after the Social-Democrats. The supporters of another newly founded party, the Christian People's Party, were mobilized against free abortion legislation.

### **Opposition to the gendered tax system, 1913-60**

The primary organization of the opposition against the gendered tax system was the Danish Women's Society (DK) which first raised the claim for *separate taxation of spouses* in 1913, and, except for a few years in

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<sup>2</sup> Until 1953: Rigsdagen, composed of a Lower House (Folketinget) and an Upper House (Landstinget).



the early 1950s, separate taxation was the principle policy of the association as it appeared in numerous resolutions to government and Parliament in the period 1915-1963. During the 1930s, when debates around married women's right to work was at its height, the official claims of the Society became more modest; it did not, however, give up the main principles of its tax policy.<sup>3</sup>

The arguments against joint taxation of spouses was, first, that it was irrational and humiliating that women who before marriage were full economic citizens would after marriage be treated like children under age. Secondly, that it was an obvious injustice that a married woman would forfeit her right to vote in local elections in case of her husband's non-payment of taxes, and finally, that joint taxation of spouses threatened the institution of marriage which the state was supposed to protect and sustain.

In the early years, the DK expressed no explicit attitude towards women who were not independently employed and thus had no earnings of their own of which they could be taxed. Internal documents indicate that the association expected the coming revision of marriage legislation to solve the problem by stating the right of home working wives to receive part of their husbands' earnings. The expectation was grounded on the proposal to make husband and wife equally responsible for family provision. Even though eventually the Marriage Act of 1925 included only the mutual obligation to provide, and not the right of housewives to a fixed share of their husbands' income, the Society stuck to its original *opposition to the marital tax relief* which defined the husband as provider of a dependent wife. According to the DK, this provision was offensive to the wife, since it underestimated her economic efforts in the household. There was no reason to give a man tax relief, because he married a woman and thus had the work, for which he earlier had to pay, done for free. Moreover, the marital tax relief favoured married people at the expense of unmarried persons, many of whom also had to maintain a household. The main argument was that **adult persons, women as well as men, had to provide for themselves**. Tax relief for providers should only apply to per-

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<sup>3</sup> The source material of the following section was found in the archives of the Society: Dansk Kvindesamfund's Arkiv, Kvindehistorisk Samling, Statsbiblioteket, Åhus.



sons responsible for the provision of children, and *tax relief for children should be raised and made universal*.

So, the principle policy of the DK was that women should be full economic citizens on a par with men. The weak spot of this policy was that it did not solve the problem of inequality between women, that housewives and so-called "assistant wives" did not have an income of their own. Moreover, while in the early period housework was considered - and probably in reality *was* - an important contribution to family provision, it lost cultural appreciation - and probably economic importance - over time. Male breadwinner-female housewife families would lose from the implementation of the Society's tax policy, and they were the basis of opposition also inside the association. This opposition grew during the interwar years; it was vehemently pronounced in public, when in 1945 the DK published a pamphlet sustaining its principle tax policy on the grounds that housework was exempted from taxation and thus gave male breadwinner-female housewife families an economic advantage (Dahlsgaard & Schmidt 1945).

The internal opposition reached its peak in the 1950s, when e.g. the idea of compulsory domestic education for women - on a par with compulsory military service for men - was seriously debated. The proposal was rejected by the Society's executive committee, but the gendered imagination of the 1950s, also marked by a downward economic trend and the Cold War (see below), was probably the reason why the DK in the early 1950s for the first and only time since 1913 officially deviated from its principle policy of individual taxation of spouses and temporarily accepted the gendered tax system. Even if the explicit reason given for this change of policy was that according to economic calculations, joint taxation of spouses in combination with marital tax relief and "wife deduction" resulted in a more easy taxation of about 85 % of all tax payers and that only the most wealthy couples would suffer from the system (Biza, Lange & Lous 1982), the consequence was that the Society sacrificed gender equality, i.e. economic citizenship for married women.

Occasionally, the opposition of the DK was joined by the Danish Women's National Council (Danske Kvinders Nationalråd, DKN), established in 1899 as an umbrella organization for diverse political, religious,

professional and other women's organizations. When a request for women's representation in the Tax Law Commission, appointed by the Minister of Finance in 1937, was not granted, the two organizations in 1938 sent a joint application to the commission, claiming married women's right to pay their share of taxes and thus be released from the legal effects of husbands' non-payment. As a modest result, married women in 1953 gained the right to be acquainted with the completed tax form; they also gained the right, but not the obligation to sign it; their signature had no consequence for the validity of the completed tax form and implied no obligations in addition to the existing (Lov af 17. December 1952).

Behind this 1953 'victory' was one woman in particular: Kirsten Gloerfelt-Tarp, chair of the DKN 1931-46 and elected to the Lower House for the Social-Liberals in 1945. Trained in national economics, a factory inspector by profession and well acquainted with the conditions of professional as well as working class women, she was the only person speaking in Parliament before 1960 against the gendered tax system (Folketingets forhandlinger 17.12.1946, 19.12.1946, 13.11.1951, 16.11.1951, 21.11.1951). She pointed to its irrationalities, its inconsistencies when compared to marriage legislation, and she demanded an investigation of the system by impartial experts who would listen also to the voice of women's organizations, but - except for the minor change in 1953 - in vain. None of her fellow M.P.s even bothered to comment - and silence is a very efficient weapon.

### **Defence of the gendered tax system, 1937-60**

Gloerfelt-Tarp's strongest attack on the tax law system took place in connection with Parliament's budget debates in 1951, and it was directed specifically at the Tax Law Commission of 1937, which was made up of 29 men, representatives of all political parties as well as state bureaucracy, and whose reports were published in 1948 and 1950 (Betænkning 1948, Skattelovskommissionens betænkning 1950). The reports did comment on the possibility of separate taxation of spouses, but the conclusion was a unanimous recommendation to continue the joint taxation system.

Paradoxically, the Tax Law Commission found its main argument for



joint taxation of spouses in the Marriage Act of 1925. Because of the mutual obligation of husband and wife to provide, the argument went, the family was an economic unit, and the only "possible and natural" thing to do was to impose taxes in accordance with the principle of economic capacity of this unit. How the family unit earned its income, whether it was earned by the husband alone or by both spouses, was a private matter of no concern to public authorities.

The Commission in its 1948-report proposed the abolishment of the "wife deduction". The argument focussed on the economic meaning of housework: Was housework consumption and thus a private matter of no interest to tax authorities? Or was housework actually production and thus a matter of concern for these authorities? In the last case, the independent employment of the wife would mean a loss of income which would justify the "wife deduction". In order to sustain the recommendation of abolishing the "wife deduction", the Commission resorted to the 'technical' argument that it would be impossible to estimate the value of housework (the same would be true of the work of "assistant wives"). Not only did the time spent on housework differ, but women's qualifications as houseworkers were also very different!

In its second report of 1950, however, the Commission accepted that the independent employment of married women might cause a raise in household expenses and reintroduced the "wife deduction" in its recommendations.

The overall conclusion of the Tax Law Commission's reports was that although in principle the married couple could be taxed either separately or together, joint taxation of spouses seemed to be "the only technically passable way", since "in a farming country like Denmark" for a long time to come the overwhelming part of married couples would no doubt be male breadwinner-female housewife or "assistant wife" families. The Liberal Party influence seems outspoken in these formulations. But the Social-Democrats agreed.

In the early 1950s, first a Liberal-Conservative and then a Social-Democratic government proposed tax law reforms, but neither reform found a majority in Parliament. Both proposals followed the recommendations of the Tax Law Commission in preserving the joint taxation of

spouses. While the Liberal-Conservative government suggested that the level of the "wife deduction" should depend on whether there were children in the household, the Social-Democratic proposal included the abolition of the "wife deduction", a universal child allowance and a special "mother's pension", i.e. a double allowance to be paid to the mother in the year of the child's birth. Even if the Social-Democrats wanted to open the possibility for married women to fill in their own tax form and pay their taxes independently, by preserving joint taxation and proposing to abolish the "wife deduction" they closed the only gate, however small, in Danish tax legislation to acknowledging married women's productive work in the household. The Social-Liberals hesitated about the universal child allowance and about abolishing the "wife deduction", but were generally in favour of the Social-Democratic government proposal.

In general, parliamentary debates of the early 1950s were characterized by strong ideological cleavages. The Liberals launched an attack on the Social-Democrats charging them with the intention of "socialising" Danish society, introducing "police state methods", and changing Danish mentality by encouraging laziness. The language of the Cold War was even more pronounced in the contributions to the debate by the Conservatives whose representative explicitly rejected the social equality intention of the Social-Democratic proposal and accused the Social-Democrats of trying to build an "iron curtain" between low and high incomes and thus establishing a "social welfare state" (Folketingets forhandler 20.05.1954).

Times changed, however. In 1956, Parliament agreed on a universal People's Pension Act, proposed by the Social-Democratic government, and from 1958 the post-war economic boom reached Denmark resulting in increased demands for labour power and a new status for married women as "labour force reserve." According to official statistics, 650.000 out of 900.000 married women in 1945 were housewives, 120.000 were so-called "assistant wives", and 130.000 were independently employed. The number of women in the last category had doubled since 1931, by 1960 more than 370.000 out of 1.1 million married women were independently employed, and their numbers were steadily increasing.



### **The fall - and continuation - of the gendered tax system, 1960-83**

In the early 1960s, Social-Democratic/Social-Liberal governments introduced general purchase taxes combined with reduction of direct income taxes by raising the threshold and the limit of proportional taxes. These reforms were passed unanimously by the four "old parties", and compared to the debates of the early 1950s, the language of the Cold War was strikingly absent - at least in relation to class. Although the overall concern of the legislature was with class and not with gender relations, gendered imaginations formed the opposition of especially Social-Democrats and the representative of the Socialist People's Party (formed in 1959 as result of a split in the Danish Communist Party) against any fundamental change in the gendered tax system. In fact, speakers in Parliament for these parties repeatedly claimed that "the problem of joint taxation" was solved for all ordinary people, i.e. families whose (joint) income lay beneath the limit of proportional taxes (see e.g. Folketingets forhandlinger 07.03.1961). The Social-Democratic speaker in 1962 even rejected the idea that child allowances should be paid to the mother, arguing that Parliament should not interfere in family economy (*sic!*) and sustaining his argument by the assertion that "here in Denmark we have fathers who are just as conscientious as mothers" (Folketingets forhandlinger 06.12.1962). This way of arguing left the space open for the opposition, the Liberals and the Conservatives, to press the gender question, which they did - without any serious intention of fundamental change, however. Both parties consented to the government proposals. And although the speaker of the Social-Liberal Party, allied with the Social-Democrats in holding government power, agreed with the opposition that the problem of joint taxation had not been satisfactorily solved, he did not press the matter.

In 1960 Kirsten Gloerfelt-Tarp left Parliament, but her voice on the gendered injustices of tax legislation was taken over by two other female Social-Liberal M.P.s (Folketingets forhandlinger 06.12.1962). In 1962 they were joined by the Conservative, Gerda Møller (Folketingets forhandlinger 12.12.1962), and finally, in 1963 the first Social-Democratic M.P., Lis Groes, spoke in favour of separate taxation of spouses (Folketingets forhandlinger 15.03.1963). These four women M.P.s explicitly raised the claim for married women's economic citizenship rights. Their



male colleagues, however, suggested to await the report of the special Committee on Taxation of Spouses which had been appointed by the Liberal Minister of Finance on March 8, 1961.

This Committee was unique in that for the first time a women's organization, the DKN, had been asked to appoint two members to an official committee on tax issues. Also remarkable was that the Danish Federation of Trade Unions (De samvirkende Fagforbund, DsF) appointed a woman as one of its two members, and women thus constituted one third of the membership. The Committee's report was published in 1963, disclosing that in this case the alleged capacity of Danish political culture to reach a compromise had failed. A minority of two women - Jytte Christensen, appointed by the DKN to represent wage working women (and chair of the internal Tax Committee of the DK), together with Ella Olsen, appointed by the DsF - recommended individual taxation of spouses, abolishment of marital tax relief and "wife deduction" as well as a raise in child allowances. This position was in full accordance with the principle claims raised by the DK since 1913; what was new, however, was the alliance between the DK and female trade unionists. Their main arguments were, first, that joint taxation of spouses was discriminating against married women and a "tax on marriage", and secondly, that only children should be provided for by others, whereas **adults had to provide for themselves, either in the family or the labour market**. Another minority of three male members of the Committee, including the chairman, reiterated the arguments of the Tax Law Commission of 1937 in arguing for the continuation of joint taxation of spouses combined with a raise in the "wife deduction" which should also be given to husbands with "assistant wives". The majority of the Committee (four members) including the second representative of the DKN (appointed to represent housewives) and the male representative of the DsF did not choose between the two opposite recommendations. In their opinion, the choice should not be made by the Committee, since it would have to rest on general social and cultural norms and political values (Betænkning 1963).

Speaking at a public meeting convened by the DKN after the publishing of the report, one member of the majority, professor of law Bent Christensen, expressed himself in less diplomatic terms. In his opinion, politicians had to choose between two different principles: on one hand, the



principle of equal rights between women and men, on the other, the political goal of levelling economic differences in society (Danske Kvinders Nationalråds Arkiv). Leaving little doubt about his personal preferences, Bent Christensen constructed an opposition between class and gender and between economy and culture (formal law). Whereas class in his phrasing of the argument was a matter of economic inequality and redistribution, gender inequality was only about formal rights (recognition), and any idea of economic citizenship for married women seemed totally absent from his gendered imagination.

The 1963 committee report on taxation of spouses put the problem back into Parliament, where, besides the political pressure of women parliamentarians of different affiliations, the very clear minority statement of a representative of female trade unionists in alliance with the DK seems to have had an effect. After the publication of the committee report, the Social-Democratic Minister of Finance totally reversed his attitude by suggesting separate taxation of spouses to be included in a reformed Pay-As-You-Go tax system (Folketingets forhandling 01.10.1963 compared to Folketingets forhandling 15.03.1963).

The reform was passed in Parliament in 1967 and did include separate taxation of spouses, but only concerning married women's earned income. The principle of joint taxation and the husband's status as head of the household<sup>4</sup> in relation to tax authorities was preserved. A new all-male government committee in its 1974 report suggested further separation of the taxation of spouses including - besides all kinds of income, capital and proceeds - also the abolishment of the "wife deduction" and of the transferability of deficits/debts. According to the committee's recommendations, the only exception to separate taxation should be the transferability of 'unutilised' personal allowances, the argument being that in this way an increase in the tax burden of married couples, where one spouse - usually the wife - did not earn an income or had an income beneath the personal allowance, would be avoided or reduced (Betænkning 1974). In the end, the 1982 law on fiscal equality between spouses did pay some tribute to the family unit. The law preserved the transfer-

<sup>4</sup> In the original 1967 law the husband was characterized as "head of the household", and although this appellation was taken out in 1968 (Lov af 31. maj 1968), the law still gave him this formal status; he now became the family's "main person" (Pedersen 1974: 11).



ability between spouses of deficits and debts and of personal allowances.

### **Continuity and change**

Concerning the question of continuity or change, I suggest that the 20th century started with a radical change in the gendered imagination of Danish legislators in form of the idea of the male breadwinner-female housewife family. By 1920 this idea had been under way for forty years; it gained some ground in the numerically dominant rural population since the 1880s (Hansen 1982), and it drew supporters also from the emerging working classes after the turn of the century. Bente Rosenbeck showed how the female gender was constructed as primarily mother and housewife in scientific discourses in the period 1880-1960, and how this construction materialized in daily practices in all classes (Rosenbeck 1987). Around 1960, the tides turned again. In the face of a strong work ethics in the Nordic countries, especially for women, developed during the last part of the 18th and the 19th centuries (Sommestad 1995, Kulawik 2002), it is tempting to say that the idea of women as producers and the concept of dual breadwinner-families was reinstalled in the minds of ordinary people as well as legislators by the 1960s, and that the 1950s, when a majority of Danish married women including the upper part of working class women were housewives, is just a parenthesis in modern history. This would be premature, however. The history of women in Denmark from 1880 till 1960 is still part of our gendered imaginations.

### **Instead of conclusion**

Returning to Kessler-Harris' point about the gendered imagination of the post-war period: The 1950s was the one time during the 20th century when the Danish Women's Society gave up its former commitment to separate taxation of spouses, the argument being that joint taxation was economically profitable for most married couples. The idea of economic citizenship and full participation in the polity for married women seems to have vanished from the main agenda of the association. The most obvious interpretation is that gender equality was sacrificed for equality between the family units of different classes, that the discourse on class was so dominant that even the most ardent defenders of gender equality could not imagine a way to accommodate this claim.

Twenty years later, in a 1975 parliamentary debate on the (still) gendered tax law, the Social-Liberal Aase Olesen saw a simple solution to the seeming dilemma between gender and class. "The essential problem of equality policies is how far we want to go in the direction of equalising individual human beings vis-à-vis equality between family units", she argued. Her solution was to fully equalise individuals irrespective of gender *and* at the same time compensate for the resulting inequalities between family units (Folketingets forhandlinger 18.04.1975).

In a recent publication for the Norwegian Commission on Power, political scientist Hege Skjeie talks about "the yielding duty" of gender equality policies in encounters with other important political goals in contemporary Norway (Skjeie & Borchorst 2003). In Denmark, in spite of seventy years of almost continuous protest from the Danish Women's Society, gender equality in tax legislation had to give way first and foremost to class interests. But the gendered tax system by contributing to the preservation of the heterosexual male breadwinner family should not be interpreted as a matter of no importance for class relations. On the contrary, it could be seen as another example of the point made by the authors behind the project on the Nordic Model of Marriage and the Welfare State - that this kind of family was perceived by leading Social Democrats, like K. K. Steincke, as a precondition for the emerging welfare state (Melby, Rosenbeck & Wetterberg 2001).

Another important precondition was the autonomy of the Danish labour market vis-à-vis the state. Based on an exceptionally high rate of organization among wage earners, the parties of the labour market since 1899 handled labour market conflicts without interference by the legislature, but with the active consent of the state power. Niels Finn Christiansen & Klaus Petersen describe the triangle between the autonomous labour market and the state as "a cornerstone in the construction of the Danish welfare state" (Christiansen & Petersen 2001: 180). The gendered imaginations of the labour market parties has not been systematically examined, but as my analysis of tax legislation debates shows, Social Democrats did not lead the fight for women's economic citizenship.

Finally, the role played by the Liberal Party, traditionally representing



middle class farmers and a male breadwinner-female "assistant housewife" family, could be worth investigating in detail. Representatives of this party were rather silent in parliamentary debates around 1963. One explanation for this could be that in the early 1960s "assistant wives" were about to disappear. Even middle class farmers' wives became wage earners (teachers, nurses etc.)<sup>5</sup>

### **Afterthoughts**

In recent feminist research, the concept of a Nordic or Scandinavian "woman-friendly" welfare state (Hernes 1987) has been questioned from different perspectives (Hirdman 1988, 1990; Kulawik 2002, Lindvert 2002). One main point is that the protection of individual liberties against state intervention was relatively weak in the Nordic countries (Kulawik 2002), and this conclusion could be substantiated by the example of income tax legislation in Denmark. The example also proves Danish legislators to be more restrictive than their Norwegian and Swedish counterparts in granting individual economic rights to married women (Pedersen 1966).

The Norwegian historian, Kari Melby, distinguishes between an Eastern and Western version of the Nordic gender model. In the beginning of the 20th century legal impediments against marriage were stronger in Sweden and Finland than in Norway and Denmark, but although Norwegian (and Danish?) gender policies were influenced by a Liberal tradition and respect for the freedom of the individual, Melby concludes that the overall preoccupation of policy-makers in Norway (and Denmark?) was with marriage and preserving the heterosexual family as the corner-institution of society (Melby 2003).

Welfare states after World War Two could be understood as 'social buildings' erected as a strategy for the Western democratic world, an answer to Communist command economics - in other words, as societies in need of legitimization. According to the Danish historian, Mogens Rüdiger, writing for the Danish Commission on Power about legislation, state and individual in 20th-century Denmark, Western welfare states legiti-

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<sup>5</sup> My mother is one of these wage earning women, married to a farmer. I thank the Danish historian Niels Finn Christiansen for making the point.

mize themselves primarily by economic growth, social policy being a 'help discipline', and this discipline after the 'Fall of the Berlin Wall' in 1989 became politically irrelevant. The (welfare) state no longer needs legitimization (Rüdiger 2003).

In this perspective, married women's civil rights in regard to tax legislation since 1970/1983 could be seen as a necessary legitimization, a recognition of women's economic citizenship in the context of economic growth, the need for married women's labour power<sup>6</sup> and growing unrest also among Social Democratic women (Frie Kvinder 1947-73).

Developments since 1989 in Danish social assistance (in Danish: kontanthjælp) and public pensions and especially in social assistance given to immigrants and refugees (the so-called "start-help") fundamentally question the social rights of poor and of immigrant married women, however. So, a new class division among women makes full economic citizenship of all married and cohabiting women still an utopian goal.

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<sup>6</sup> This does not explain, however, why in Denmark and Sweden married women were preferred to immigrant labour. Compare Hirdman 1998.



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